

ASSEMBLY BILL

No. 59

Introduced by Assembly Member Bonta

January 7, 2013

An act to amend Section 50079 of the Government Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 59, as introduced, Bonta. School districts: parcel taxes.

Existing law authorizes any school district to impose qualified special taxes within the district pursuant to specified procedures. Existing law defines qualified special taxes as special taxes that apply uniformly to all taxpayers or all real property within the school district, as specified.

This bill would specify that the provisions requiring uniform application of taxes shall not be construed as limiting a school district from assessing taxes in accordance with rational classifications among taxpayers or types of property within the school district. The bill would specify that the provision is declaratory of existing law. The bill would also express the Legislature's intent to clarify, and not change, existing law, and to abrogate the holding in *Borikas v. Alameda Unified School District*, as specified.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 50079 of the Government Code, as
- 2 amended by Section 1 of Chapter 791 of Statutes of 2012, is
- 3 amended to read:

1 50079. (a) Subject to Section 4 of Article XIII A of the
2 California Constitution, any school district may impose qualified
3 special taxes within the district pursuant to the procedures
4 established in Article 3.5 (commencing with Section 50075) and
5 any other applicable procedures provided by law.

6 (b) (1) As used in this section, “qualified special taxes” means
7 special taxes that apply uniformly to all taxpayers or all real
8 property within the school district, except that “qualified special
9 taxes” may include taxes that provide for an exemption from those
10 taxes for all of the following taxpayers:

11 (A) Persons who are 65 years of age or older.

12 (B) Persons receiving Supplemental Security Income for a
13 disability, regardless of age.

14 (C) Persons receiving Social Security Disability Insurance
15 benefits, regardless of age, whose yearly income does not exceed
16 250 percent of the 2012 federal poverty guidelines issued by the
17 United States Department of Health and Human Services.

18 (2) “Qualified special taxes” do not include special taxes
19 imposed on a particular class of property or taxpayers.

20 (c) *The provisions in this section requiring uniform application*
21 *of taxes shall not be construed as limiting a school district from*
22 *assessing taxes in accordance with rational classifications among*
23 *taxpayers or types of property within the school district. This*
24 *subdivision is declaratory of existing law, and shall apply to*
25 *transactions predating its enactment.*

26 SEC. 2. It is the intent of the Legislature, in enacting Section
27 1 of this act, to clarify, and not change, existing law, by confirming
28 that a school district may assess taxes in accordance with rational
29 classifications among taxpayers or types of property, and
30 nevertheless satisfy the requirement that the taxes apply uniformly
31 to all taxpayers or all real property within the school district, so
32 long as the taxes are applied uniformly within those classifications.
33 It is further the intent of the Legislature to abrogate the holding in
34 *Borikas v. Alameda Unified School District* 2012 WL 6084027 to
35 the extent that the court’s holding restricts the right of the Alameda
36 Unified School District to retain any of the qualified special taxes
37 imposed pursuant to Measure H, as approved by the district’s
38 voters on June 3, 2008.

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